

County of Placer, California

**Balance Sheet
Governmental Funds
June 30, 2007**

(amounts expressed in thousands)

	<u>General Fund</u>	<u>Public Safety</u>	<u>Road</u>
Assets			
Cash and investments	\$ 133,983	\$ 5,322	\$ 57,405
Restricted cash and investments	-	-	-
Receivables (net):			
Accounts	2,950	33	396
Interest	1,476	-	633
Notes	522	-	-
Due from other funds	16,855	692	93
Due from other governments	30,793	9,757	2,485
Inventories	98	-	338
Prepaid items	791	65	-
Advances to other funds	2,612	-	-
Total assets	<u>\$ 190,080</u>	<u>\$ 15,869</u>	<u>\$ 61,350</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable and accrued liabilities	\$ 15,201	\$ 6,280	\$ 6,613
Due to other funds	-	-	-
Due to other governments	3,027	-	-
Deposits from others	401	28	-
Deferred revenue	15,490	1,085	464
Advances from other funds	-	-	-
Total liabilities	<u>34,119</u>	<u>7,393</u>	<u>7,077</u>
Fund balances:			
Reserved for:			
Encumbrances	6,923	3,023	2,992
Notes receivable	522	-	-
Inventories	98	-	338
Prepaid items	791	65	-
Advances to other funds	2,612	-	-
Imprest cash	12	3	-
Debt service	-	-	-
Endowment	-	-	-
Unreserved, designated for:			
Debt service	-	-	-
Capital asset acquisition and improvements	33,242	-	3,708
Compensated leave	1,165	654	310
Other post employment benefits	32,259	-	-
Contingencies and economic uncertainties	19,922	686	4,080
Other	1,719	142	-
Unreserved, reported in:			
General fund	56,696	-	-
Special revenue funds	-	3,903	42,845
Capital projects funds	-	-	-
Permanent fund	-	-	-
Total fund balances	<u>155,961</u>	<u>8,476</u>	<u>54,273</u>
Total liabilities and fund balances	<u>\$ 190,080</u>	<u>\$ 15,869</u>	<u>\$ 61,350</u>

The notes to the financial statements are an integral part of this statement.

County of Placer, California

**Balance Sheet
Governmental Funds
June 30, 2007
(amounts expressed in thousands)**

Capital Improvements	Public Facilities Fees	Other Governmental Funds	Total Governmental Funds	
\$ 27,073	\$ 104,243	\$ 63,605	\$ 391,631	Assets
439	-	31,027	31,466	Cash and investments
-	-	2,583	5,962	Restricted cash and investments
298	1,149	452	4,008	Receivables (net):
-	-	4,588	5,110	Accounts
-	-	423	18,063	Interest
-	493	971	44,499	Notes
-	-	-	436	Due from other funds
-	-	179	1,035	Due from other governments
-	-	-	2,612	Inventories
<u>\$ 27,810</u>	<u>\$ 105,885</u>	<u>\$ 103,828</u>	<u>\$ 504,822</u>	Prepaid items
				Advances to other funds
				Total assets
				Liabilities and Fund Balances
\$ 2,018	\$ -	\$ 1,342	\$ 31,454	Liabilities:
-	-	723	723	Accounts payable and accrued liabilities
-	-	-	3,027	Due to other funds
-	-	9	438	Due to other governments
-	-	3,810	20,849	Deposits from others
-	-	447	447	Deferred revenue
<u>2,018</u>	<u>-</u>	<u>6,331</u>	<u>56,938</u>	Advances from other funds
				Total liabilities
				Fund balances:
6,677	-	6,308	25,923	Reserved for:
-	-	782	1,304	Encumbrances
-	-	-	436	Notes receivable
-	-	179	1,035	Inventories
-	-	-	2,612	Prepaid items
-	-	1	16	Advances to other funds
-	-	9,593	9,593	Imprest cash
-	-	15	15	Debt service
-	-	1,680	1,680	Endowment
1,576	-	20,168	58,694	Unreserved, designated for:
16	-	31	2,176	Debt service
-	-	-	32,259	Capital asset acquisition and improvements
619	-	5,058	30,365	Compensated leave
-	-	63	1,924	Other post employment benefits
-	-	-	56,696	Contingencies and economic uncertainties
-	-	14,014	60,762	Other
16,904	105,885	39,599	162,388	Unreserved, reported in:
-	-	6	6	General fund
<u>25,792</u>	<u>105,885</u>	<u>97,497</u>	<u>447,884</u>	Special revenue funds
<u>\$ 27,810</u>	<u>\$ 105,885</u>	<u>\$ 103,828</u>	<u>\$ 504,822</u>	Capital projects funds
				Permanent fund
				Total fund balances
				Total liabilities and fund balances

The notes to the financial statements are an integral part of this statement.